

**ORDINANCE NO. 25-03  
 ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATION OF THE  
 LEMONT FIRE PROTECTION DISTRICT  
 COOK, DUPAGE AND WILL COUNTIES, ILLINOIS FOR THE FISCAL YEAR  
 BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026**

WHEREAS, the Board of Trustees of the Lemont Fire Protection District, Cook, DuPage, and Will Counties, Illinois, cause to be prepared in tentative form a Budget and the Secretary of this Board has made the same conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget on the 11th day of December, 2025, and Notice of said hearing was given at least thirty (30) days prior thereto as required by law.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Lemont Fire Protection District, Cook, DuPage and Will Counties, Illinois, as follows:

Section 1: That the fiscal year of this Fire Protection District is hereby fixed to begin on January 1, 2026, and to end on December 31, 2026

Section 2: That the following budget containing an estimate of the revenues available and expenditures and the appropriations contained therein be and the same is hereby adopted as the budget and appropriations for this Fire Protection District for said fiscal year; and the following sums of money:

	<u>APPROPRIATION</u>
CORPORATE FUND	\$ 6,643,263
AMBULANCE FUND	\$ 8,700,613
LIABILITY INS FUND	\$ 2,496,075
AUDIT FUND	\$ 31,050
RETIREMENT FUND	\$ 227,700
CAPITAL FUND	\$ 2,891,612
CAPITAL - 2024 REF FUND	\$ 41,370,000
DEBT SERVICE FUND	\$ 3,097,500
PENSION FUND	\$ 2,390,850
<b>GRAND TOTAL</b>	<u>\$ 67,848,662</u>

or as much thereof as may be authorized by law is hereby appropriated to defray the necessary expenses and liabilities of the Pleasantview Fire Protection District for the fiscal year of said District beginning January 1, 2026 and ending December 31, 2026, for the respective objects and purposes, as set forth namely:

**Part I  
CORPORATE FUND**

Estimate Revenue Available - Corporate Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	1,840,343
Property Taxes	\$	4,984,000
Replacement Tax	\$	125,000
Interest	\$	250,000
Donations	\$	2,500
Fines and Service Fees	\$	10,000
Other Income	\$	250
Employee Contr - Health	\$	250,000
Recovery Fire Service	\$	50,000
Impact Fees	\$	5,000
Foreign Fire	\$	100,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b><u>7,617,093</u></b>

Estimated Expenditures - Corporate Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Personnel	\$ 4,579,600	\$ 5,266,540
Commodities	\$ 207,417	\$ 238,529
Contractual	\$ 243,750	\$ 280,313
Maintenance	\$ 269,750	\$ 310,213
Communications	\$ 225,000	\$ 258,750
FPB Expenses	\$ 82,500	\$ 94,875
Transfer Out	\$ 168,733	\$ 194,043
<b>TOTAL ESTIMATED CORPORATE FUND</b>	<b>\$</b>	<b>\$</b>
<b>EXPENDITURES/ APPROPRIATIONS:</b>	<b><u>5,776,750</u></b>	<b><u>6,643,263</u></b>

The foregoing appropriations are appropriated from the above revenue sources including the corporate property tax for general purposes:

Estimated Balance on Hand as of December 31, 2026:	\$	1,840,343
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**Part II  
AMBULANCE FUND**

Estimated Revenue Available - Ambulance Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	1,578,329
Property Taxes	\$	4,676,000
Replacement Tax	\$	125,000
Ambulance User Fees	\$	2,505,000
Interest Income	\$	250,000
Donations	\$	2,500
Other Income	\$	250
CPR Class Income	\$	2,000
Impact Fees	\$	5,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE:</b>	<b>\$</b>	<b><u>9,144,079</u></b>

Estimated Expenditures - Ambulance Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Personnel	\$ 5,639,000	\$ 6,484,850
Commodities	\$ 209,333	\$ 240,733
Contractual	\$ 566,250	\$ 651,188
EMS	\$ 269,750	\$ 310,213
Maintenance	\$ 225,000	\$ 258,750
FPB Expenses	\$ 82,500	\$ 94,875
Transfer Out	\$ 573,917	\$ 660,004
<b>TOTAL ESTIMATED AMBULANCE FUND EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 7,565,750</b>	<b>\$ 8,700,613</b>

The foregoing appropriations are appropriated from the proceeds of a special tax for ambulance service purposes and are in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:           \$           1,578,329

**Part III  
LIABILITY INS FUND**

Estimated Revenue Available - Liability Ins Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	141,557
Property Taxes	\$	2,066,000
IPRF Grant	\$	20,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b><u>2,227,557</u></b>

Estimated Expenditures - Liability Ins Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Liability Ins Expenses	\$ 2,170,500	\$ 2,496,075
<b>TOTAL ESTIMATED LIABILITY INS FUND EXPENDITURES/ APPROPRIATION</b>	<b>\$ 2,170,500</b>	<b>\$ 2,496,075</b>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for liability ins purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:           \$           57,057

**Part IV  
AUDIT**

Estimated Revenue Available - Audit Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	8,975
Property Taxes	\$	24,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b>32,975</b>

Estimated Expenditures - Audit Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Audit Expense	\$ 27,000	\$ 31,050
<b>TOTAL ESTIMATED AUDIT FUND EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 27,000</b>	<b>\$ 31,050</b>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for audit purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:	\$	5,975
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**Part V  
RETIREMENT FUND**

Estimated Revenue Available - Retirement Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	222,790
Property Taxes	\$	198,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE:</b>	<b>\$</b>	<b><u>420,790</u></b>

Estimated Expenditures - Retirement Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Retirement Expense	\$ 198,000	\$ 227,700
<b>TOTAL ESTIMATED RETIREMENT EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 198,000</b>	<b>\$ 227,700</b>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for retirement purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:	\$	222,790
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**Part VI  
CAPITAL FUND**

Estimated Revenue Available - Capital Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	6,299,763
Investment Income	\$	250,000
Grants	\$	360,000
Transfer In	\$	742,650
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b><u>7,652,413</u></b>

Estimated Expenditures - Capital Fund

	<b>BUDGET</b>	<b>APPROPRIATION</b>
Debt Service	\$ 568,916	\$ 597,362
Capital Expenditures	\$ 2,185,000	\$ 2,294,250
<b>TOTAL ESTIMATED CAPITAL FUND EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 2,753,916</b>	<b>\$ 2,891,612</b>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for capital purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:           \$           4,898,497

**Part VII**  
**CAPITAL - 2024 REF FUND**

Estimated Revenue Available - Capital 2024 Ref Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	39,181,608
Investment Income	\$	350,000
Bonds Proceeds	\$	-
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b><u>39,531,608</u></b>

Estimated Expenditures - Capital 2024 Ref Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Capital Expenditures	\$ 39,400,000	\$ 41,370,000
<b>TOTAL ESTIMATED CAPITAL 2024 REF FUND EXPENDITURES/APPROPRIATIONS</b>	<b>\$ 39,400,000</b>	<b>\$ 41,370,000</b>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for capital purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:	\$	131,608
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**Part VIII**  
**DEBT SERVICE FUND**

Estimated Revenue Available - Debt Service Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	19,701
Property Taxes	\$	2,950,000
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b><u>2,969,701</u></b>

Estimated Expenditures - Debt Service Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Debt Service	\$ 2,950,000	\$ 3,097,500
<b>TOTAL ESTIMATED DEBT SERVICE EXPENDITURES/ APPROPRIATIONS</b>	<b>\$ 2,950,000</b>	<b>\$ 3,097,500</b>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for debt service purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:	\$	19,701
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**Part IX  
PENSION FUND**

Estimated Revenue Available - Pension Fund

Opening Cash on Hand Balance as of January 1, 2026	\$	-
Property Taxes	\$	<u>2,277,000</u>
<b>TOTAL ESTIMATED AMOUNT AVAILABLE</b>	<b>\$</b>	<b><u>2,277,000</u></b>

Estimated Expenditures - Pension Fund

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Pension Expense	\$ 2,277,000	\$ 2,390,850
<b>TOTAL ESTIMATED PENSION FUND</b>	<b>\$ 2,277,000</b>	<b>\$ 2,390,850</b>
<b>EXPENDITURES/ APPROPRIATIONS:</b>	<b>\$ 2,277,000</b>	<b>\$ 2,390,850</b>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for pension purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:           \$                   -

**Summary**

TOTAL APPROPRIATION FOR CORPORATE FUND	\$	6,643,263
TOTAL APPROPRIATION FOR AMBULANCE FUND	\$	8,700,613
TOTAL APPROPRIATION FOR LIABILITY INS FUND	\$	2,496,075
TOTAL APPROPRIATION FOR AUDIT FUND	\$	31,050
TOTAL APPROPRIATION FOR RETIREMENT FUND	\$	227,700
TOTAL APPROPRIATION FOR CAPITAL FUND	\$	2,891,612
TOTAL APPROPRIATION FOR CAPITAL REF 2024 FUND	\$	41,370,000
TOTAL APPROPRIATION FOR DEBT SERVICE FUND	\$	3,097,500
TOTAL APPROPRIATION FOR PENSION FUND	\$	2,390,850
Grand Total	\$	<u>67,848,662</u>

Section 3: That all unexpended balances of any item or items of any general appropriation in the Ordinance be expended in making up any insufficiency in any other item or items in the same general appropriation and for the same general purpose of any like appropriation made by this Ordinance.

Section 4: That the invalidity of any item or Section of this Ordinance shall not affect the validity of the whole or part hereof.

Section 5: That this Ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

ADOPTED this 11th day of December, 2025, pursuant to a roll call vote as follows:

AYES: Tholdowsky, Smollen, Falase, Negrete, Bernacchi  
NAYS: Ø  
ABSENT: Ø

APPROVED by me this 11th day of December, 2025.

  
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President, Board of Trustees

ATTEST: Linda Bernacchi  
Secretary, Board of Trustees  
Lemont Fire Protection District



STATE OF ILLINOIS )  
 )SS  
COUNTIES OF DUPAGE, COOK AND WILL )

**CERTIFICATION**

I, the undersigned, do hereby certify that I am Treasurer of the Lemont Fire Protection District, DuPage, Cook and Will Counties, Illinois and that the foregoing is a true, correct and exact copy of Ordinance No. 25-03 adopted and approved by the Board of Trustees of said District at the regular meeting, duly and legally called, and held December 11th, 2025, as the same appears in the records in my possession and custody as such secretary.

Dated this 11th day of December, 2025.

  
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Treasurer of the Board of Trustees  
Lemont Fire Protection District,

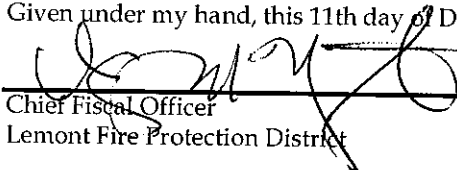
**LEMONT FIRE PROTECTION DISTRICT**  
*FY January 1, 2026 thru December 31, 2026*  
*Certification of Estimated Revenues*  
*In Accordance with Public Act 83-881*

Corporate Fund:	
Estimated Beginning Balance	\$ 1,840,343
Revenues:	
Property Taxes	4,984,000
Replacement Tax	125,000
Interest	250,000
Donations	2,500
Fines and Service Fees	10,000
Other Income	250
Employee Contr - Health	250,000
Recovery Fire Service	50,000
Impact Fees	5,000
Foreign Fire	100,000
TOTAL REVENUES:	<u>5,776,750</u>
Ambulance Fund:	
Estimated Beginning Balance	1,578,329
Revenues:	
Property Taxes	4,676,000
Replacement Tax	125,000
Ambulance User Fees	2,505,000
Interest Income	250,000
Donations	2,500
Other Income	250
CPR Class Income	2,000
Impact Fees	5,000
TOTAL REVENUES:	<u>\$ 7,565,750</u>
Liability Ins Fund:	
Estimated Beginning Balance	141,557
Revenues:	
Property Taxes	2,066,000
IPRF Grant	20,000
TOTAL REVENUES:	<u>\$ 2,086,000</u>
Audit Fund:	
Estimated Beginning Balance	8,975
Revenues:	
Property Taxes	24,000
TOTAL REVENUES:	<u>\$ 24,000</u>

Retirement Fund:	
Estimated Beginning Balance	222,790
Revenues:	
Property Taxes	198,000
TOTAL REVENUES:	<u>\$ 198,000</u>
Capital Fund:	
Estimated Beginning Balance	6,299,763
Revenues:	
Investment Income	250,000
Grants	360,000
Transfer In	742,650
TOTAL REVENUES:	<u>\$ 1,352,650</u>
Capital 2024 Ref Fund:	
Estimated Beginning Balance	39,181,608
Revenues:	
Investment Income	350,000
Bonds Proceeds	-
TOTAL REVENUES:	<u>\$ 350,000</u>
Debt Service Fund:	
Estimated Beginning Balance	19,701
Revenues:	
Property Taxes	2,950,000
TOTAL REVENUES:	<u>\$ 2,950,000</u>
Pension Fund	
Estimated Beginning Balance	-
Revenues:	
Property Taxes	2,277,000
TOTAL REVENUES:	<u>2,277,000</u>

I, Raymond Negrete, do hereby certify that I am the Treasurer of the Lemont Fire Protection District, Counties of Cook, DuPage and Will, State of Illinois, and do hereby certify the above is an estimate the revenues, and their sources, to be received by the District during the fiscal year ending December 31, 2026.

Given under my hand, this 11th day of December, 2025.

  
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Chief Fiscal Officer  
Lemont Fire Protection District